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UNITED STATES GENERAL ACCOUNTING OFFICE
 REGIONAL OFFICE
 7014 FEDERAL BUILDING, 1961 STOUT STREET
 DENVER, COLORADO 80202

SEP 10 1970

Mrs. Betty Higby
 Superintendent
 United States Mint
 Denver, Colorado 80204

D6603907



Dear Mrs. Higby:

We have made a review for the settlement of accounts of the accountable officers at the United States Mint, Denver, Colorado, for fiscal years 1968 and 1969. Our review, which was completed in September 1969, was directed primarily toward evaluating current administrative procedures and controls and accounting practices pertinent to our settlement responsibilities. Tests of financial transactions were made to the extent deemed appropriate. We did not review operating activities. We also reviewed the most recent reports and related workpapers of the internal auditors and actions taken in connection with the matters discussed therein.

With the exception of payments questioned in Notices of Exception against transportation charges paid under Contract CMF 67-6, our examination did not disclose any significant deficiencies, and we found that financial activities were being handled in a satisfactory manner.

Accordingly, as provided in 8 GAO 3, the records of financial transactions for fiscal years 1968 and 1969 with the exception of those relating to the contract payments mentioned above, may be transmitted to the Federal Records Center for storage in accordance with your records management program.

A copy of this report is being sent to the Director of the Mint.

We wish to acknowledge the courtesy and cooperation given our representatives during the review.

Sincerely yours,

[Handwritten Signature]
 S. D. McElyea
 Regional Manager

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